

12-1954

## Editorial

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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### Recommended Citation

American Woman's Society of Certified Public Accountants and American Society of Women Accountants (1954) "Editorial," *Woman C.P.A.*: Vol. 17 : Iss. 1 , Article 1.

Available at: <https://egrove.olemiss.edu/wcpa/vol17/iss1/1>

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## EDITORIAL

### THANK YOU

Our associate editor, Theia Cascio discusses in this issue the art of human relations. We feel she is well qualified to do so. For the past 8 months, while unable physically to carry on her job as Controller with Beverly Hills Transfer & Storage Co., Theia has supplied our magazine with her usual quality column. It is with gratitude we say, "Thank you," and with pleasure that we can now report her return to the same company as "Assistant to the President."

With this issue of "The Woman CPA" a new business manager takes over. Mary Augburn deserves our praise and thanks for the effort and time she poured into the job during this last year. Thank you, Mary, for a job well done.

### RANDOM READING

The courts and congress are busy with decisions and laws that affect the practice of the accounting profession. Is your chapter up to date on the effects of the social security provisions signed into law September 1 by President Eisenhower? Are you cognizant of the present status of the lawyer-accountant conflicting viewpoints affecting the federal income tax practice? It would be well worth your while to study the recent editorials and articles in The Journal of Accountancy.

State society officers of AIA have been furnished with a 24-page booklet containing a discussion of current issues affecting professional services in the field of federal taxes, copies of the Reed bill, reprints from American Bar Association publications, and a three-volume collection of basic articles on the accountant's place in the tax field. These issues are your business, make them your business.

### NEW AWS CPA MEMBERS

Frances Arledge, 3727 Tularosa, El Paso, Texas. Employed by State National Bank, El Paso. Member of Texas Society of CPA's. Received B.B.A. from Texas Western College and studied at Texas Tech.

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• THE WOMAN CPA is published bi-monthly in the interest of accounting, and the progress of women in the profession.

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Published by  
**AMERICAN WOMAN'S SOCIETY**  
**OF CERTIFIED PUBLIC ACCOUNTANTS**  
 and  
**AMERICAN SOCIETY OF WOMEN ACCOUNTANTS**  
 327 So. LaSalle Street, Chicago 4, Illinois  
 Subscription Price—\$1.00 Annually

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# IDEA EXCHANGE

By THEIA A. CASCIO, Sherman Oaks, California

Let's forget forms, machines, financial statements, and taxes for a short while. Employers and employees alike, in addition to their possession of technical knowledge and skill, need to know how to get along with other people. Dale Carnegie emphasizes this in his book "How to Make Friends and Influence People." Our present concern is not the latter; we want to make friends.

There is a difference between making friends and not making enemies. The latter is passive and results from an indifferent attitude toward others. It requires alert, conscious effort to have people like and trust you. Getting along with associates may not be ratable in an IQ test, but it should be a definite part of your plan for success.

One girl in our office said recently, "I can't seem to get friendly with Miss S. Every time I get near her, I can see nothing but the spots on her blouse." A little time for neatness could bring a closer relationship here. While appearance might seem to be picture viewing only, with no connection to character and how others feel about you, there is a definite pull toward the attractive, neat and clean person.

There is never any fear or hesitancy about approaching the courteous individual. Meet rudeness with politeness and you may start a chain reaction of courtesy. Elbert Hubbard wrote: "Everybody is really decent in spots; and I have seen the gentle answer completely disarm a grouch who was bent on chewing the red rag of wordy warfare."

Be interested in those around you and happy for their success. Mark Twain once said, "There is nothing harder to take than success—*somebody else's success*." Envy is natural; but how we react to that feeling is an indication of character. If you are envious of acquaintances or their accomplishments, study why. Realize it is most

probably because you want like good fortune, reason how you can attain it, and congratulate the successful person with good will and admiration.

Understanding and sympathy always merit a rewarding handclasp and a warm feeling of friendship. Lavish gifts and extravagant phrases are not usually indicative of real sympathy. A kindly smile and the sincerity of a brief, "I'm sorry," can be just as effective and more meaningful. Understanding comes from knowing all men and women have troubles and problems. With some, the load is heavier. Some small gesture or aid on another's part can reduce that load. How the burdened person would love you for lifting just a small part of that weight!

All who wish to get along with others need self-control. Consider the art of oral communication. We too often become irritable and curt if we must repeat ourselves. We assume too often that the other party understands our simplest words. Take the ordinary and commonplace "cat" for instance. When I write it, I think of the spotted one that jumps the fence in the back yard. What do you think about? Perhaps, the black one that crossed your path on the way home last night, or the cute manx cat curled up at your fireside. We must have patience to be sure we are using comparable terminology.

Human Relations is becoming so important that many employers purchase a mailing piece on the subject which is posted to the employee's home. We are coming to realize that genius does not always bring happiness and success. Job knowledge and experience are most important. Granted. But, when your class yell from the School of Experience becomes, "Ouch," something is wrong. It may be your understanding of Human Relations.

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